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Amendment To The Claims:**RECEIVED
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Claims 1-20 (Cancelled)

Claim 21 (Previously Presented): A telescoping roof rack assembly for a vehicle having a truck bed, comprising:

- a first pair of support rails;
- a second pair of support rails telescopically coupled to said first pair of support rails;
- at least one pair of legs extending from said first pair of support rails and attached to a roof of said vehicle; and
- at least one pair of pillar members extending from said second pair of support rails and slidably attached to a pair of sidewalls defining said truck bed of said vehicle;
- said at least one pair of pillar members substantially longer than said at least one pair of legs;
- said telescoping roof rack assembly moveable between a retracted position and an extended position;
- said telescoping roof rack assembly in said retracted position with said at least one pair of pillar members adjacent to said at least one pair of legs.

Claim 22 (Previously Presented): The telescoping roof rack assembly recited in claim 21 wherein said telescoping roof rack assembly in said retracted position comprises said second pair of support rails retracted substantially within said first pair of support rails.

Claim 23 (Previously Presented): The telescoping roof rack assembly recited in claim 21 wherein said telescoping roof rack assembly in said extended position comprises said second pair of support rails substantially extended from said first pair of support rails.

Claim 24 (Previously Presented): The telescoping roof rack assembly recited in claim 21 wherein said first pair of support rails and said second pair of support rails have an intermediate pair of support rails slidably attached therebetween.

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Claim 25 (Previously Presented): A vehicle comprising:

a passenger cab;

a roof extending over said passenger cab;

a truck bed with a pair of sidewalls extending rearward from said passenger cab; and

said telescoping roof rack assembly recited in claim 21;

said at least one pair of legs attached to said roof;

said at least one pair of pillar members slidably attached to said pair of sidewalls.

Claim 26 (Previously Presented): The vehicle recited in claim 25 wherein said roof has a front end portion and a back end portion with two of said pairs of legs extending therefrom.

Claim 27 (Previously Presented): The vehicle recited in claim 25 wherein said first pair of support rails extends substantially along the length of said roof.

Claim 28 (Cancelled)

Claim 29 (Currently Amended): The vehicle recited in claim ~~[[28]]~~ 25 wherein said telescoping roof rack assembly in said retracted position comprises said second pair of support rails extending substantially along the length of said roof.

Claim 30 (Currently Amended): The vehicle recited in claim ~~[[28]]~~ 25 wherein said telescoping roof rack assembly in said retracted position comprises said second pair of support rails disposed above said roof.

Claim 31 (Currently Amended): The vehicle recited in claim ~~[[28]]~~ 25 wherein said telescoping roof rack assembly in said extended position comprises said second pair of support rails extending substantially along the length of said truck bed.

Claim 32 (Currently Amended): The vehicle recited in claim ~~[[28]]~~ 25 wherein said telescoping roof rack assembly in said extended position comprises said second pair of support rails disposed above said truck bed.

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Claim 33 (Currently Amended): The vehicle recited in claim ~~[[28]]~~ 25 wherein said roof has a front end portion and a back end portion with two of said pairs of legs extending therefrom.

Claim 34 (Cancelled)

Claim 35 (Previously Presented): A vehicle comprising:

a passenger cab;

a roof extending over said passenger cab;

a truck bed with a pair of opposing sidewalls extending rearward from said passenger cab; and

a telescoping roof rack assembly comprised of a first pair of support rails, a second pair of support rails, at least one pair of legs, and at least one pair of pillar members;

said second pair of support rails telescopically coupled to said first pair of support rails;

said at least one pair of legs extending from said first pair of support rails and attached to said roof of said vehicle;

said at least one pair of pillar members extending from said second pair of support rails and slidably attached to a pair of sidewalls defining said truck bed of said vehicle;

said at least one pair of pillar members substantially longer than said at least one pair of legs;

said telescoping roof rack assembly moveable between a retracted position and an extended position;

said telescoping roof rack assembly in said retracted position with said at least one pair of pillar members substantially adjacent to said pair of leg portions;

said telescoping roof rack assembly in said retracted position with said first pair of support rails receiving substantially the length of said second pair of support rails.

Claim 36 (Previously Presented): The vehicle recited in claim 35 wherein said first pair of support rails are positioned substantially parallel to each other and generally along a longitudinal axis of the vehicle.

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Claim 37 (Previously Presented): The vehicle recited in claim 35 wherein said second pair of support rails are positioned substantially parallel to each other and generally along a longitudinal axis of the vehicle.

Claim 38 (Previously Presented): The vehicle recited in claim 35 wherein said first pair of support rails has at least two cross members extending therebetween.

Claim 39 (Previously Presented): The vehicle recited in claim 38 wherein one of said cross members is adjacent to said pillar members in said retracted position.

Claim 40 (Previously Presented): The vehicle recited in claim 35 further comprising:
said telescoping roof rack assembly in said retracted position with said at least one pair of pillar members extending from a frontal portion of said pair of sidewalls; and
said telescoping roof rack assembly in said extended position with said at least one pair of pillar members extending from a rearward end portion of said pair of sidewalls.

Claim 41 (New): A vehicle comprising:
a cab;
a truck bed with a pair of sidewalls extending from said cab;
said cab having a roof with a front portion and a rear portion; and
a telescoping roof rack assembly having a roof rack portion and a bed rack portion;
said roof rack portion attached to said roof in a fixed position extending along said front portion and said rear portion;
said bed rack portion slidably attached to said pair of sidewalls;
said bed rack portion movable between a forward position and a rearward position on said pair of sidewalls;
said bed rack portion in said forward position adjacent to said cab and extending along said roof.

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Claim 42 (New): The vehicle recited in claim 41 wherein said roof rack portion includes a first pair of support rails with at least one pair of legs attached to said front end portion of said roof.

Claim 43 (New): The vehicle recited in claim 42 wherein said bed rack portion includes a second pair of support rails with at least one pair of pillar members slidably attached to said pair of sidewalls.

Claim 44 (New): The vehicle recited in claim 43 wherein said second pair of support rails is telescopically attached to said first pair of support rails.

Claim 45 (New): The vehicle recited in claim 44 wherein said second pair of support rails in said forward position extends over said cab.

Claim 46 (New): The vehicle recited in claim 43 wherein said at least one pair of pillar members in said forward position is adjacent to said cab.

Claim 47 (New): The vehicle recited in claim 43 wherein said first pair of support rails receives said second pair of support rails in said forward position.